

7.9.15 Montana Tax Appeal Board Case Summary for Calendar Year 2015 (Direct Appeals from a decision of the Department of Revenue):

Docket No.	Taxpayer Name	County or Income	Issue	Decision/Outcome
IT-2011-2	Blixseth	Income Tax	Deductibility of Business Expenses	Opinion Rendered
IT-2014-4	Hadley	Income Tax	Audit of Energy Tax Installation Credit	Opinion Rendered
IT-2014-5	Hoffman	Income Tax	Deductibility of itemized expenses	Opinion Rendered
IT-2014-3	Olson	Income Tax	Taxpayer's Residency	Opinion Rendered
MT-2014-1	Tobacconist	Income Tax	Deductibility of federal excise tax	Opinion Rendered
CT-2014-2	Plum Creek	Income Tax	Carryback of Net Operating Losses	Holding in Abeyance pending interlocutory appeal in District Court.
N/A	Flansberg	Income Tax	Employer-employee relationship	Declined acceptance – lack of jurisdiction.

N/A	Haven	Gallatin	Sought tax exemption as purely public charity	Declined acceptance – uncontested that taxpayer did not own building as of January 1, 2014.
PT-2015-1	Grossberg	Gallatin	Property Tax Assistance Program	Dismissed – uncontested that taxpayer did not meet income guidelines specified by program.
SPT-2015-1	St. Michael Radio	Hill	Sought tax exemption as Public Charity	Taxpayer withdrew appeal – exemption was granted.
IT-2015-1	Melvin	Lake	Untimely appeal of an audit assessment for 2008-2012	Set for hearing on October 8, 2015.
SPT-2015-2	Community Give-Away House, Inc.,	Hill	Sought Tax Exemption as Public Charity	Holding in Abeyance pending interlocutory appeal in District Court.
PT-2015-2	Van Daele	Lewis and Clark	Application for property tax relief under Montana Disabled Veterans program	Set for hearing on July 14, 2015.

IT-2015-2	Sealey	N/A	Alleged fraud between business partners in sale of oil field in 2008	Still in initial discovery phases.
IT-2015-3	Palmer	N/A	Extent of liability of company member for unremitted taxes	Interlocutory adjudication in District Court.
IT-2015-4	Greenwood	N/A	Question of Montana residence for income tax purposes	Set for hearing on September 10, 2015.
IT-2015-5	McCauley	N/A	General tax protest	Will be set for hearing in October 2015.
CT-2015-1	Holcim	N/A	2008-2011 taxes as unitary entity	In initial discovery phases.
IT-2015-6	Thorsen	N/A	Untimely response to audit assessment.	In initial discovery phases.
IT-2015-7	Konopatzke	N/A	Gain realized from sale of Montana property.	In initial discovery phases.

Montana Tax Appeal Board Case Summary for Calendar Year 2015 (Appeals from a decision of the County Tax Appeal Boards):

Docket No.	Taxpayer Name	County	Issue	Decision/Outcome
PT-2013-12	Abbey	Lake	Improvements Value	Opinion Rendered
PT-2013-25	CBA, LLC	Cascade	Improvements Value	Opinion Rendered
PT-2013-26	Voytoski	Cascade	Improvements Value	Opinion Rendered
PT-2014-5	Morigeau	Lake	Improvements & Land Value	Opinion Rendered
PT-2013-22	Hickory Swing	Cascade	Improvements & Land Value	Opinion Rendered
PT-2014-6	Mariani	Flathead	Land value	Taxpayer withdrew appeal upon realization that 2015 reappraisal would happen soon.
PT-2014-7	Easy	Broadwater	Land value	Heard – decision pending.